




STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF ACCOUNTING

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MEMORANDUM  
#11-12

TO: All State Agency and School Fiscal Staff  
FROM: Kristopher Knight, Director   
DATE: April 20, 2011

SUBJECT: FY 2011 YEAR END and FY 2012 STARTUP PROCEDURES

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Compliance with the following procedures is required to ensure a timely and successful fiscal year end close and start-up in First State Financials (FSF). Since this is the first fiscal year end close in FSF, it is important to read this document carefully and completely; it contains important deadlines and instructions for the year end and new fiscal year processes. (Please see Attachment A for a summary of important deadlines). It is important to continue with your reconciliations to ensure that outstanding transactions are cleared in a timely manner.

FSF is available now through June 26<sup>th</sup> for weekend entry (please refer to Alert 49-11 for details). The nightly schedule will run the next business day (usually Monday evening, unless a Holiday falls on that Monday) and will include all transactions entered over the weekend; FSF reports will reflect transaction details the following morning.

I. Transaction Deadlines

- A. **All Requisitions** must be completed (budget checked and approved) by **Friday, June 3, 2011**, so they will source to a Purchase Order.
- B. **Purchase Orders (POs)** must be completed (budget checked, approved and dispatched) by **Friday, June 10, 2011**. However, legitimate POs that have the approval of the Division of Accounting, Director, must be entered and processed (budget checked, approved and dispatched) by **Thursday, June 23, 2011**.

Care must be exercised when reviewing and adjusting POs to ensure balances carried forward are enough to meet obligations for goods and services received in FY 2011. Review your Schedule of Encumbrances carefully and adjust your balances to the

minimum amount needed. **PO Change Orders** must be processed (budget checked, approved and dispatched) by **Friday, June 17, 2011**.

C. SuperCard (PCard)

The **default distribution lines** for all PCard transactions must be entered by **Saturday, April 30, 2011, for all cardholders**. Friday, May 27, 2011 is the last day of the PCard May billing cycle. All transactions, up to and including the May billing cycle, must be completed (verified and approved on the Reconcile Statement Page in FSF) by **Friday, June 10, 2011**.

All State organizations are encouraged to continue use of the SuperCard as a method of payment during June.

D. Grants and DOT - Organizations using Cost Pools must process all **Allocation Journals (ALCs)** by **Wednesday, June 15, 2011**. **Over the Limit Transactions (OLTs)** must be completed by **Sunday, June 26, 2011**. Organizations should complete **Federal draws** by **Monday, June 27, 2011**.

E. Intergovernmental Vouchers (IVs)

All **automated IV bills** (postage, fleet, printing, etc.) will be available in FSF no later than **Wednesday, June 15, 2011**. The **IV buyer side** for all IVs must be completed (marked Buyer Complete on the Buyer Page) by **Friday, June 17, 2011**.

F. Vouchers

**Tuesday, June 21, 2011**, will be the last day for entry of **Vouchers**. However, payments made to allow a **discount** or **emergency voucher** can be entered through **Monday, June 27, 2011**. All other payments should be kept, entered and processed in July.

G. Unfunded Payroll Appropriation (00100) and Negative Appropriations

The final payroll for FY 2011 will be issued on **Friday, June 17, 2011**. Please utilize the Unfunded Payroll Report (DGL101) and the Negative Appropriation Summary Report (DGL073) to monitor payroll transactions that need to be corrected. The Unfunded Payroll Appropriation **MUST** have a zero balance by **Friday, June 24, 2011**. All other appropriations that have a negative balance must also be brought to a zero or positive balance by **Friday, June 24, 2011**. Therefore, all Payroll Funding Adjustments (PFAs) correcting payroll transactions must be completed prior to **Thursday, June 23, 2011**.

Payroll Correction Process (PRCP) - The Division of Accounting must receive any payroll correction journal entries (forward to [Journal.Requests@state.de.us](mailto:Journal.Requests@state.de.us)) no later than **Thursday, June 23, 2011**.

H. Voucher interfaces

All **Voucher interfaces** must be received by **Friday, June 24, 2011**.

I. Workflow

Any remaining transactions must be completely through the **workflow** process on or before **Monday, June 27, 2011**. Approvers should monitor their approval in-box periodically throughout each day to ensure all transactions have cleared through workflow.

J. Deposits

All Deposits through Thursday June 30, 2011, must be completed in FSF on or before 12:00 pm, **Saturday, July 2, 2011**. This includes the completion and budget checking of Miscellaneous Cash Receipts as well as the application and posting of Customer Payments.

The State Treasurer's Office will be open on Saturday, July 2, 2011 to answer questions on deposits. Please contact Nancy Clark at 672-6715 or Lisa Embert at 672-6714 if you need assistance on Saturday, July 2, 2011.

**IMPORTANT:** It is the **date monies are deposited in the bank** that determines into which fiscal year the revenue falls. Revenue for Fiscal 2011 will include all deposits made through 3:00 p.m., Thursday, June 30, 2011. **It is extremely important to deposit all monies daily.** Deposits made after **Thursday, June 30, 2011, 3:00 p.m.** will be recorded as Fiscal 2012 revenue.

Please remember that all General Fund and Special Fund PO's carried over into FY 2012 retain the same coding.

**Transactions, except Deposits, entered or remaining in the system after Friday, June 24, 2011 will be considered FY 2012 work and will be deleted with the exception of:**

- **Next FY POs from Schools**
- **PCA and AIV Vouchers - must be processed completely as stated above (in workflow) by Monday, June 27, 2011.**

**Cash receipts not coded by COB on 7/2 will be coded to General Fund Revenue.**

II. Automatic Lapsing of POs

As in the past, all type 04 and type 30 POs with a remaining balance and a budget reference prior to the current fiscal year will lapse **without exception** on Thursday, June 30, 2011. Also, **any** PO that had no activity during FY 2011 will lapse as of the same date.

The lapsed PO process has completely changed in FSF. Now, the **entire PO** will lapse if there is one qualifying type 04 or 30 line on the PO. Please read Accounting Memorandum 11-09 for further information and instruction.

- III. Travel Advances  
All travel related expenses should be paid with the SuperCard.
- IV. Petty Cash Funds – General and Special Funds  
All petty cash accounts can remain open at Thursday, June 30, 2011. Organizations can choose to close petty cash accounts.
- V. Stop Payments, Cancelled Vendor, and Cancelled Payroll Checks  
All Fiscal 2011 **cancelled payroll checks** must be received by the Treasurer's Office by **Friday, June 17, 2011**. **Canceled vendor checks and stop payments** must be received by the Treasurer's Office by **Friday, June 24, 2011**. Any Fiscal 2011 canceled checks after these dates must be held and submitted in Fiscal 2012.
- VI. Budget Structure and ChartField Reorganizations  
Organizations should review all appropriation end dates prior to fiscal year-end. Contact your Budget Analyst to request any change to appropriation end dates.
- All **General Fund and ASF appropriation name change requests** must be received by the Office of Management and Budget (OMB) by **Sunday, May 15, 2011**. All other requested **ChartField changes** must be submitted to [Fsf\\_gl\\_module@state.de.us](mailto:Fsf_gl_module@state.de.us) by **Wednesday, June 1, 2011**. The form to process ChartField change requests is KK005 at [http://extranet.fsf.state.de.us/service\\_desk\\_forms.shtml](http://extranet.fsf.state.de.us/service_desk_forms.shtml).
- VII. Fiscal 2012 Startup  
The Division of Accounting will send an additional communication to you about the projected start-up date. We are currently in the process of completing development and testing and will be able to communicate a date by Wednesday, May, 18, 2011.  
For contingency purposes, however, the Critical Payment process has been initiated. The Division of Accounting will provide further information under separate cover by April 30, 2011.
- PCard coordinators must update default distributions for all cardholders whose BUD REF (fiscal year) will change for FY 2012. Before you begin to reconcile July billing period transactions, the default distribution for each cardholder must be updated to reflect FY 2012 ChartField values, if applicable.
- If you have any questions regarding this memo, please contact the FSF Service Desk at: [FSFServiceDesk@state.de.us](mailto:FSFServiceDesk@state.de.us) or (302)526-5600.

**FY 2011 YE Process DEADLINES**

<b>DUE DATE</b>	<b>TRANSACTION/PROCESS</b>
3/1 – 6/10	<b>SCHOOLS ONLY</b> – entry of Next Fiscal Year POs (Accounting Memo 11-10)
4/30	Default Distribution for PCard transactions defined Critical Payments Plan defined and communicated
5/15	General Fund and ASF Appropriation name change request to OMB
6/1	ChartField changes to <a href="mailto:Fsf_gl_module@state.de.us">Fsf_gl_module@state.de.us</a>
6/3	Requisitions
6/4	Monthly May Close
6/10	Purchase Orders PCard transactions through the May 27 billing cycle
6/15	Grants – Allocation Journals (ALC's) Automatic IV billings posted in FSF (postage, fleet, etc.)
6/17	PO Change Orders Accounts Payable – IVs buyer side complete Last Paycheck of Fiscal Year issued from PHRST Cancelled Payroll Checks to State Treasurer
6/21	Accounts Payable – Final Vouchers entered
6/23	Additional legitimate POs approved by Director of Accounting PFAs and Payroll Correction Journals (PRCP)
6/24	Unfunded Payroll Appropriation(00100) = \$0.00 All Negative Appropriations = \$0.00 or positive balance Accounts Payable – voucher interface files received at FSF Cancelled Vendor Checks and Stop Payments to State Treasurer
6/26	Grants – Over the Limit Transactions (OLTs)
6/27	Accounts Payable – Final transactions through workflow Federal Draws Completed Accounts Payable Discount or Emergency Voucher Workflow cleared
7/2	All Deposits completed in FSF